

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Greg Stangle
DOCKET NO.: 05-20525.001-R-1
PARCEL NO.: 15-01-417-008-0000

The parties of record before the Property Tax Appeal Board are Greg Stangle, the appellant, by attorney Joanne P. Elliott of Elliott & Associates in Des Plaines, and the Cook County Board of Review.

The subject property consists of an 81-year-old, two-story, single-family dwelling of frame and masonry construction containing 2,466 square feet of living area and located in River Forest Township, Cook County. Features of the residence include one and one-half bathrooms, a fireplace, a full-unfinished basement and a two-car detached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a three-page brief, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,476 to 2,672 square feet of living area and range in age from 66 to 77 years. The comparables contain one or two bathrooms, a full-finished or unfinished basement, one or two fireplaces and a two-car garage. The improvement assessments range from \$18.58 to \$19.00 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 14,197
IMPR.: \$ 46,770
TOTAL: \$ 60,967

Subject only to the State multiplier as applicable.

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The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$67,565. The subject's improvement assessment is \$53,368 or \$21.64 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,020 to 2,249 square feet of living area and range in age from 83 to 91 years. The comparables contain one and one-half or two and one-half bathrooms, a two-car garage, a full-unfinished basement and one or two fireplaces. The improvement assessments range from \$21.73 to \$22.94 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page letter and Cook County Assessor printout disclosing the subject's total assessment was reduced from \$67,565 to \$60,967 for the 2006 tax year. The appellant's attorney argued that the appellant used the same equity comparables for the 2005 Property Tax Appeal Board appeal and requested the subject's 2005 assessment be reduced accordingly.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The board of review's evidence provided a 2006 assessment printing of the subject's assessments and property characteristics. The non-triennial 2006 assessment printing disclosed a 2006 improvement reduction from \$53,368 to \$46,770 for the subject.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoynes Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the assessor's 2006 non-triennial assessment

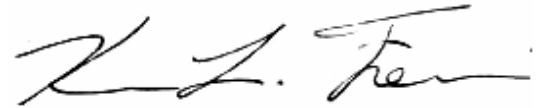
correction it is appropriate to reduce the appellant's 2005 improvement assessment to \$46,770.

As a final point, the Board finds no further reduction based on the appellant's inequity argument is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.